

**Office of Chief Counsel  
Internal Revenue Service  
memorandum**

CC:TEGE:GLGC:DAL:DMPalmer  
POSTU-115531-07

OCT 11 2007

date:

to: Marsha A. Ramirez  
Director, Exempt Organizations Examinations

from: Nancy J. Marks  
Division Counsel/Associate Chief Counsel  
(Tax Exempt & Government Entities)

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subject: **Proposed Notice of Church Tax Examination**

**EXAMINATION DEADLINE EXPIRES ON October 15, 2007**

My staff and I have reviewed the proposed Notice of Church Tax Examination (NCTE) to be issued to [REDACTED]. We have concluded that the NCTE as revised meets the four legal requirements of I.R.C. § 7611(b)(3). Moreover, we concur that an examination is appropriate given the organization's responses to the concerns identified in the Notice of Church Tax Inquiry issued on June 6, 2007. Accordingly, we have no objections to the issuance of the proposed NCTE as revised. If you have any questions about this matter, do not hesitate to contact me.

By:

  
Nancy J. Marks  
Division Counsel/Associate Chief Counsel  
(Tax Exempt & Government Entities)

PMTA : 01241